



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
SPECIAL EDUCATION - FUNDS MANAGEMENT  
P.O. Box 480  
Jefferson City, Missouri 65102-0480  
Phone: (573) 751-0622

## INSTRUCTIONS FOR VERIFICATION OF EXCESS COSTS WORKSHEET

The Verification of Excess Costs Worksheet must be completed prior to the submission of the 2008-2009 (FY09) Part B Application in order to determine the total amount of funds the LEA must spend on students with disabilities before using their Part B funds. Use the preceding year data when completing this worksheet. Completed forms must be e-mailed to the Special Education Funds Management section at [webreplyspefm@dese.mo.gov](mailto:webreplyspefm@dese.mo.gov) by June 15, 2008. The worksheet and supporting documentation must be maintained on file for a minimum of five (5) years.

### I. INTRODUCTION

Federal funds may only be used to pay the excess cost of providing special education and related services to children with disabilities (34 CFR 300.202). LEAs must document that children receiving special education services cost more than those in regular education.

Excess costs means those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that must be computed after deducting:

- (a) Amounts received--
  - (1) Under Part B of the Act;
  - (2) Under Part A of title I of the ESEA; and
  - (3) Under Parts A and B of title III of the ESEA and;
- (b) Any State or local funds expended for programs that would qualify for assistance under any of the parts described in paragraph (a) of this section, but excluding any amounts for capital outlay or debt service. (See Appendix A to part 300 for an example of how excess costs must be calculated.)

### II. DEFINITIONS

ASBR—Annual Secretary of the Board Report

December 1 Child Count—number of students with disabilities collected on Core Data screen 11

ECSE—Early Childhood Special Education

ESEA—Elementary and Secondary Education Act

FER—Final Expenditure Report

IDEA—Individuals with Disabilities Education Act

September Enrollment— Head count taken the last Wednesday of September of all resident and nonresident students in grades PK through 12 enrolled in the attendance center. Only kindergarten through grade 12 should be used on this form.

### III. INSTRUCTIONS

Separate the Elementary and Secondary costs as LEAs **may not** compute the minimum average amount it must spend on the education of children with disabilities based on the combination of the enrollment in its elementary schools and secondary schools (34 CFR 300.16).

The document is an Excel worksheet format and will perform auto calculations (grayed cells) when data is typed into form. Formulas are noted in the instructions.

1. Enter the district County/District Code
2. Enter the name of District
3. Enter the date the form was completed

4. Complete sections A through H using instructions below:

<b>A. Year Data</b>	
1	<b>Calculation for Fiscal Year</b> is pre-populated
2	Auto calculation of <b>Based on Data from Fiscal Year</b> . You should use preceding year data to complete form. <b>Formula:</b> Section A Line 1 minus 1 year.
3	Auto calculation of <b>Maintain Worksheet and Supporting Documentation on file through Fiscal Year</b> —District must keep data 5 years. <b>Formula:</b> Section A Line 1 plus 5 years.
<b>B. Student Data</b>	
1	Enter the September Enrollment of all students (including students with disabilities) reported on Core Data Screen 16. Only include students in <b>kindergarten through grade 12</b> . Separate students by Elementary (K-8) and Secondary (9-12) in Columns B and C. Column A is the sum of Columns B and C.
2	Auto Calculation of Percentage by Elementary/Secondary—the percentage is determined based on numbers entered in the Elementary and Secondary cells in Section B, Line 1. <b>Formula for Column B:</b> Column B, Line B1 divided by Column A, Line B1 = Elementary Percentage. <b>Formula for Column C:</b> Column C, Line B1 divided by Column A, Line B1 = Secondary Percentage.
3	Enter the December 1 child count from Core Data Screen 11. Only include students in <b>kindergarten through grade 12</b> . Separate students by Elementary (K-12) and Secondary (9-12) and enter in appropriated column. Column A is an auto calculation of the sum of Columns B and C.
<b>C. Total ASBR Expenditures All Funding Sources</b>	
1	Enter the Elementary and Secondary Instructional Expenditures from ASBR Part III-A Function Code 2999 (ASBR <b>Total All Funds</b> column).
<b>D. Deductions</b>	
1	Enter the total funds reported on the ASBR in Part III-A, Function Code 2999 (Capital Projects Fund)
2	Enter the total funds reported on the ASBR in Part III-A, Function Code 1280 (Early Childhood Special Education)
3	Enter the total funds reported on the ASBR in Part III-A, Function Code 2559 (Early Childhood Special Education Transportation).
4	Enter the total funds <b>expended</b> under IDEA as reported on the district's IDEA Part B FER.
5	Enter the State and Local Funds <b>expended</b> on Students with disabilities in grades K-12 only (do not include ECSE expenditures)
6	Enter the total Federal funds <b>expended</b> under ESEA, Title I, Part A as reported on the FER. This grant is administered under the DESE Division of School Improvement and referred to as the Improving Academic Achievement of the Disadvantaged grant.
7	Enter the total funds <b>expended</b> from State and Local for programs under ESEA, Title I, Part A
8	Enter the total funds <b>expended</b> under ESEA, Title III, Parts A (English Language Acquisition Grant. This grant is administered under the DESE Division of School Improvement) & B (Improving Language Instruction Educational Programs. This grant is awarded directly from the U.S. Department of Education to school districts).
9	Enter the total funds <b>expended</b> from State and Local for programs under ESEA, Title III, Parts A and B
10	Auto calculation of the Total Deductions in Lines D-1 through D-9.
11	Auto calculation of the Total Adjusted Expenditures. <b>Formula:</b> Subtract Line D-10 from Line C-1.
<b>E. Expenditures reported on ASBR by Elementary/Secondary</b>	
1	Enter the total expenditures reported on ASBR Part III-A, Function Code 1110 (General Fund plus Special Revenue only).
2	Enter the total expenditures reported on ASBR Part III-A, Function Code 1130 (General Fund plus Special Revenue only).
3	Enter the total expenditures reported on ASBR Part III-A, Function Code 1150 (General Fund plus Special Revenue only).
4	Auto calculation of the Subtotal of ASBR Expenditures. These are the only expenditures that can be identified on the ASBR as "Elementary" and "Secondary". <b>Formula:</b> Add lines D-1 through D-3 in each column.
<b>F. Expenditures not identified on ASBR as Elementary/Secondary</b>	
1	Auto calculation of the amount of non-direct expenditures (Section D-11 minus Section E-4) split between

	Elementary and Secondary by multiplying Total Elementary and Secondary by Elem./Sec. Enrollment
<b>2</b>	Auto calculation of the Total Adjusted Elementary and Secondary Expenditures. <b>Formula for Column B:</b> Column B, Section E, Line 4 + Column B, Section F, Line 2 <b>Formula for Column C:</b> Column C, Section E, Line 4 + Column C, Section F, Line 2
<b>G. Average Annual Per Student Expenditure</b>	
<b>1</b>	Auto calculation of the average annual per student expenditure: <b>Formula for Column B:</b> Column B, Section F, Line 2 divided by Column B, Section B, Line 1 <b>Formula for Column C:</b> Column C, Section F, Line 2 divided by Column C, Section B, Line 1
<b>H. Total Minimum Amount LEA must Expend Before Using Part B Funds</b>	
<b>1</b>	Auto calculation of the total minimum amount the district must spend on children with disabilities <b><u>before</u></b> using Part B funds. <b>Formula for Column B:</b> Column B, Section G, Line 1 multiplied by Column B, Section B, Line 3 <b>Formula for Column C:</b> Column C, Section G, Line 1 multiplied by Column C, Section B, Line 3